

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.1301 Users' Records
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TITLE 86: REVENUE

**PART 150
USE TAX**

SUBPART L: BOOKS AND RECORDS

Section 150.1301 Users' Records

- a) When a user claims that he has paid the Use Tax to his vendor, he will have sufficient records to sustain this contention in case of an examination of his records by the Department if the vendor is registered with the Department as a retailer under the Retailers' Occupation Tax Act or the Use Tax Act, and if such user has either a receipt for the Use Tax from the vendor or an invoice from the vendor billing the Use Tax separately from the selling price of the tangible personal property supplemented with proof in the user's records that he has paid such invoice including the Use Tax.
- b) If the user is obligated to pay the Use Tax directly to the Department, he must have adequate records to show that he has fulfilled this obligation and to support his claim (if any) that certain purchases for use are not subject to the Use Tax.
- c) For example, if the user claims that he has paid a tax in another state with respect to the sale, purchase or use of the same tangible personal property, the user must have, among his records, a receipt for such tax from an authorized collector of the tax or other proof that the user has paid a billing for such tax.

(Source: Amended and effective August 21, 1974)